

This listing of claims will replace all prior versions, and listings, of claims in the present application:

**LISTING OF THE CLAIMS:**

Claim 1 (Currently Amended) A water-based emulsifier wax gel ~~comprising~~  
comprising:

- a) 1 to 4 % by weight of a skin-identical free sphingoid base,
- b) 0.5 to 6.0 % by weight of at least one nonionic or anionic emulsifier,
- c) 1 to 8 % by weight of at least one wax-like consistency-imparting agent,  
and
- d) 80 to 98 % by weight water.

Claims 2-3 (Cancelled)

Claim 4 (Previously Presented) The gel as claimed in claim 1, wherein the skin-identical free sphingoid base is selected from the group consisting of sphingosine, sphinganine, phytosphingosine, and 6-hydroxy-4-sphingenine.

Claims 5 and 6 (Cancelled)

Claim 7 (Previously Presented) The gel as claimed in claim 1, wherein the emulsifier is selected from fatty acids and neutralized fatty acids; glyceryl mono-fatty acid esters, ethoxylated fatty alcohols and/or esters; fatty alcohols with a high degree of

ethoxylation and/or fatty alcohols with a low degree of ethoxylation, polyglycerol esters, sugar esters, lecithins, phospholipids and any combination thereof.

Claims 8-9 (Cancelled)

Claim 10 (Original) The gel as claimed in claim 1, wherein the consistency-imparting agent is selected from fatty alcohols or hydroxy fatty alcohols having 12 to 22 carbon atoms, partial glycerides, fatty acids and hydroxy fatty acids.

Claims 11-12 (Cancelled)

Claim 13 (Original) The gel as claimed in claim 1, further comprising additional auxiliaries.

Claim 14 (Original) The gel as claimed in claim 13, wherein the auxiliaries are chosen from humectants, preservatives and mixtures thereof.

Claim 15 (Original) The gel as claimed in claim 13, wherein said auxiliaries are present in an amount from 0.1 to 10% by weight.

Claim 16 (Previously Presented) A process for the preparation of emulsifier wax gels comprising melting a skin-identical free sphingoid base with at least one non-ionic or anionic emulsifier, at least one consistency-imparting agent at a temperature which is increased relative to room temperature, bringing the mixture into contact with water, homogenizing the mixture and then cooling the mixture to room temperature with stirring.

Claim 17 (Previously Presented) The process of Claim 16 further comprising adding an additional auxiliary to a molten oil phase.

Claim 18 (Previously Presented) An oil-in-water emulsion comprising a water-based emulsifier wax gel which comprises a skin-identical free sphingoid base, at least one nonionic or anionic emulsifier, at least one wax-like consistency-imparting agent, and water.

Claim 19 (Previously Presented) The emulsion as claimed in claim 18, wherein said skin-identical free sphingoid base is present in an amount from 0.01 to 0.4% by weight.

Claim 20 (Cancelled)